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UNDP FINANCIAL, BUDGETARY AND ADMINISTRATIVE MATTERS

ANNUAL REVIEW OF THE FINANCIAL SITUATION, 1994

Report of the Administrator

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ABBREVIATIONS

ACABQ	Advisory Committee for Administrative and Budgetary Questions
AfDB	African Development Bank
AFESD	Arab Fund for Economic and Social Development
AsDB	Asian Development Bank
CPMP	Country Programme Management Plan
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCWA	Economic and Social Commission for Western Asia
ESCAP	Economic and Social Commission for Asia and the Pacific
FAO	Food and Agriculture Organization of the United Nations
GCCC	Government cash counterpart contribution
IAEA	International Atomic Energy Agency
IBRD	International Bank for Reconstruction and Development
ICAO	International Civil Aviation Organization
IDA	International Development Association
IDB	Inter-American Development Bank
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IMO	International Maritime Organization
IPF	Indicative planning figure
ITC	International Trade Centre
ITU	International Telecommunication Union
JCGP	Joint Consultative Group on Policy
NGO	Non-governmental organization

PDF	Project Development Facility
SIDFA	Senior Industrial Development Field Adviser
SIS	Special Industrial Services
SMF/LDC	Special Measures Fund for the Least Developed Countries
SPR	Special Programme Resources
UNCHS	United Nations Centre for Human Settlements (Habitat)
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNIDO	United Nations Industrial Development Organization
UNOPS	United Nations Office for Project Services
UNV	United Nations Volunteers
UPU	Universal Postal Union
USAID	United States Agency for International Development
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Tourism Organization

I. ANNUAL REVIEW OF THE FINANCIAL SITUATION

A. Overview of the financial situation

1. Introduction

1. The present report is designed to provide the Executive Board with comprehensive, yet concise, financial information on the activities financed from the United Nations Development Programme Account during 1994. It includes information with respect to the return on invested funds, the status of the Operational Reserve and the Reserve for Field Accommodation, as well as forecasts of income and expenditure for 1995 and 1996. A section containing interim details on management service activities is presented in accordance with previous Governing Council requests.

2. The Administrator also presents to the Executive Board his recommendations regarding amendments to UNDP Financial Regulations designed to enhance effective and efficient operations at the country office level.

2. Income

3. Total income increased by $291 million or 21 per cent from $1,351 million in 1993 to $1,642 million. Voluntary contributions, in donor currency terms, stabilized vis-à-vis 1993 levels. However, voluntary contributions increased in United States dollar terms, from $897 million in 1993 to $932 million in 1994 (see annex table 1), an increase of $35.8 million, or 4 per cent, reflecting the effects of a weaker United States dollar.

4. Cost-sharing contributions continued to increase significantly, climbing by $220 million (59 per cent) from $376 million in 1993 to $596 million in 1994. Further details concerning income received under cost-sharing arrangements can be found in annex tables 4 (a) and 4 (b).

5. Miscellaneous income also increased on a year-to-year basis, from $23.9 million to $57.6 million, primarily as a result of total exchange gains in 1994 of $13.7 million compared with exchange losses of $8.9 million incurred in 1993. Interest income increased slightly. (See section I.D.)

6. While the United States dollar value of voluntary contributions in 1995 is expected to increase over that of 1994, the timing of the payments of pledged contributions continues to be a matter of concern because of the unfavourable impact of delayed payments on UNDP cash flow. As previously reported to the Executive Board in early 1994, it was necessary to utilize a portion of the Operational Reserve for a short period as a result of delayed payments of contributions. This matter is discussed in greater detail in section I.E. In this context, attention is also drawn to annex tables 3 (a) and 3 (b) detailing the status of outstanding contributions.

3. Expenditure

7. Total expenditure (inclusive of cost-sharing) decreased by $15 million (1 per cent) from $1,404 million in 1993 to $1,389 million in 1994. Overall programme expenditure of $1,020 million showed a slight change from $1,017 million last year. While IPF expenditure decreased 25 per cent from $612 million to $489 million and SPR expenditure decreased 7 per cent to $43 million, cost-sharing expenditure increased 39 per cent from $341 million to $475 million and represented 46 per cent of total delivery. (See annex table 5). In this connection, it should be noted that UNDP also manages the resources of trust funds established by the Administrator. Expenditure from these sources totalled some $144 million in 1994 and is expected to reach $211 million in 1995 and $237 million in 1996 as reflected in document DP/1995/51.

8. National execution of projects continued its trend of growth, increasing by $136 million (33 per cent) from $411 million to $547 million. At the same time, Office for Project Services (OPS) execution decreased $30 million (22 per cent) from $167 million to $137 million and agency execution decreased $96 million (29 per cent).

9. UNDP biennial budget expenditure (net) decreased $58 million (27 per cent) while programme support and development activities increased $42 million (91 per cent). This is the result of a change in presentation of part of country office biennial budget expenditures in accordance with decision 93/35 of 18 June 1993.

4. Assets and liabilities

10. Overall 1994 income exceeded expenditure by $252 million. For core resources, income exceeded expenditure by $162 million, resulting in an increase in the balance of general resources to $311 million. Cost-sharing income exceeded expenditure by $97 million, generating an increase in the balance of unexpended resources for cost-sharing to $310 million.

11. Cash increased $26 million (57 per cent), mainly attributable to $20 million of cost-sharing contributions received in a local convertible currency and held by a country office at year end. Total investments increased 33 per cent from $934 million in 1993 to $1,240 million in 1994. Investments of the subsidiary programmes increased by 32 per cent from $577 million to $759 million. This balance is composed of the pooled funds representing the unexpended resources held on behalf of management services agreements, trust funds, cost-sharing and other non-core activities. Investments of general resources also increased 78 per cent, from $157 million in 1993 to $280 million in 1994, in line with the increase in the balance of general resources.

12. Operating funds provided to Governments increased 69 per cent from $36 million to $61 million, reflecting the continuing trend to higher national execution expenditure while operating funds provided to executing agencies decreased by $6 million (9 per cent) from $69 million to $63 million.

13. Accounts payable decreased $6 million (4 per cent) from $154 million last year to $148 million this year, with an $18 million decrease of unliquidated obligations of management service agreements, offset by a $12 million increase in miscellaneous field office payables.

14. The balance of management service agreements increased $8 million (10 per cent), from $74 million to $82 million. (See annex table 7 (a)). Unliquidated obligations of executing agencies decreased $11 million (11 per cent) from $108 million to $97 million, reflecting the decrease in agency execution.

15. Amounts due to trust funds administered by UNDP increased $145 million (107 per cent) from $136 million last year to $281 million this year, reflecting the growing number and size of trust funds, as further detailed in documents DP/1995/50 Add.2 and Add.3.

5. Financial forecasts

16. The forecasts shown in annex tables 1 and 2 with respect to income and expenditure and consequent effects on assets and liabilities reflect the aim of UNDP to maintain programme expenditures as high as possible within the constraints of available funding.

17. The United States dollar value of cash receipts from voluntary contributions, which had dropped significantly from 1992 to 1993 (from $1,182 million to $897 million), increased slightly in 1994 and is expected to show a further increase in 1995, largely as a result of a weaker United States dollar to date. Indicative planning figure (IPF) expenditure forecasts continue to reflect the 70 per cent targets approved by the Executive Board. Cost-sharing contributions have been conservatively estimated to increase by 10 per cent per year.

18. The balance of UNDP general resources (exclusive of accumulating non-convertible currencies) is forecast to rise modestly to a level of $321 million at the end of 1995 before declining to $245 million at the end of 1996. The Administrator again urges Governments to take the necessary action to increase the level of voluntary contributions to core resources of the organization.

B. Special Programme Resources

19. Special Programme Resources (SPR) expenditure of $43.1 million declined 7 per cent from 1993. SPR expenditure forecasts for 1995 and 1996 are in line with current resource expectations for the remainder of the fifth cycle.

C. Cost-sharing arrangements

20. Cost-sharing expenditure during 1994 totalled $475 million, an increase of 39 per cent over 1993. Of the total amount, $455 million was cost-sharing for

IPF-financed programmes and projects while $18.8 million was in conjunction with SPR-financed projects.

21. Annex table 4 (a) provides a country-by-country analysis of the 1994 income from cost-sharing contributions and annex table 4 (b) provides additional information on income received under third-party cost-sharing arrangements.

D. Returns on funds managed by UNDP

22. The total value of the UNDP investment portfolio, inclusive of funds managed for subsidiary programmes, appreciated in 1994. This was due primarily to the weakness of the United States dollar over that period, which contributed to a net change of $27.9 million from 1993 results. At the same time, interest rates in the United States rose steadily throughout the year while rates in Europe and Japan fell from 1993 levels with the result that interest income rose slightly. As shown in the following table, the combined yield in 1994 equalled 6.7 per cent as compared to 3.7 per cent in 1993 (based on the daily weighted average portfolio of investments).

	1993 Yield		1994 Yield	
	(millions of US dollars)			
Interest income	43.5	5.3%	46.0	5.1%
Exchange gains/(losses)	(13.2)	(1.6%)	14.7	1.6%
Total yield	30.3	3.7%	60.7	6.7%

23. The above noted exchange gains/(losses), resulting from fluctuations in exchange rate parities, can be analysed as follows:

	1993	1994
	(millions of US dollars)	
Non-dollar holdings of the Operational Reserve	(5.0)	6.9
Currencies held for operational needs	(4.2)	5.5
Net gains/(losses) on transactional exchange to meet operational needs	(4.0)	2.4
Subtotal	(13.2)	14.8
Holdings of accumulated non-convertible currencies	(0.0)	(0.04)
Total	(13.2)	14.7

E. Status of the Operational Reserve

24. In accordance with Governing Council decision 90/44 of 22 June 1990, the level of the Operational Reserve is determined as 20 per cent of estimated contributions or expenditure, whichever is higher, rounded to the nearest $10 million. On the basis of this formula, the level of the Reserve was retained as $200 million for 1994. There has been no change in the composition of the currencies of the Reserve, which are as follows: United States dollars - $110 million; European Currency units - $70 million; Japanese yen - $10 million; and Swiss francs - $10 million. On the basis of current forecasts for income and expenditure, the level of the Operational Reserve is expected to remain at $200 million for 1995.

25. As previously reported to the Executive Board, the delayed receipt of contributions in the early part of 1994 resulted in a need to utilize $6.6 million of the resources of the Operational Reserve in April of 1994. Reimbursement to the Operational Reserve was promptly effected in May of the same year. On the basis of current cash flow forecasts, no usage of the Operational Reserve is foreseen during 1995. Nevertheless, the Administrator continues to call to the Board's attention the need for the timely payment of pledged contributions as early in the calendar year as possible.

F. Utilization of accumulated non-convertible currencies

26. UNDP holdings of accumulated non-convertible currencies amounted to the equivalent of $15.5 million as at 31 December 1994 as compared to $13.7 million a year ago. The Cuban peso remains the sole currency designated under this category. Holdings of other non-convertible currencies remained relatively stable over the course of 1994.

II. AGENCY SUPPORT COSTS: FLEXIBILITY ARRANGEMENTS

27. Support-cost flexibility arrangements have been regulated since 1992 by Governing Council decision 91/32 of 25 June 1991, in which the Council approved support-cost flexibility arrangements for eligible executing agencies that are autonomous organizations within the United Nations system and whose annual delivery level of UNDP-funded projects does not exceed $24 million. In annex 3 of the decision, the Council established the variable rates for flexibility payments, ranging from the maximum of 9 per cent for programme delivery under $8 million to zero for delivery exceeding $24 million.

28. Annex table 6 (a) shows a comparison of forecast and actual amounts relating to the delivery of UNDP-financed projects and associated support costs for the nine agencies that were expected to be eligible for support-cost flexibility in 1994. The forecast of approximately $9.7 million for total support-cost reimbursement to those agencies was based on detailed data submitted by agencies in 1994 for that year. By comparison, actual reimbursement for 1994 amounted to approximately $7.0 million and represents an average of 19.3 per cent of project expenditure for these agencies.

29. Annex table 6 (b) provides data on expected programme delivery for the agencies that are likely to be eligible for flexibility payments in 1995 and estimated support-cost reimbursement to them. For these agencies taken as a group, UNDP is expected to provide support cost at an average of 22 per cent of the estimated programme delivery, as compared with the standard 13 per cent for the agencies retaining the old regime of support-cost reimbursement. The table further indicates that the reimbursement to these agencies, including flexibility payments, is expected to finance an average of 32 per cent of the total costs that agencies expect to incur in support of UNDP-financed projects. The remaining 68 per cent will be met by agencies from sources other than UNDP.

III. RESERVE FOR FIELD ACCOMMODATION AND RELATED MATTERS

30. The status of the Reserve for Field Accommodation (RFA) as at 31 December 1994 is presented below.

31. The total of reserve funds disbursed less repayments as at 31 December 1994 was $42.9 million consisting of:

	31 December 1994	31 December 1993
	(millions of US dollars)	
Balance of outstanding loans	3.1	3.4
Completed Construction	13.3	10.5
Work in progress	21.6	22.4
Household Appliances Rental Scheme (HARS)	0.3	0.6
Repairs and Rehabilitation	4.6	4.6
Total	42.9	41.5

32. As previously advised in document DP/1995/10/Add.1, the total net disbursements from the RFA reflected a slight increase of $1.4 million over the level for the previous year. This was attributed to $2.8 million in completion costs for the construction of houses and apartments in Ghana, Viet Nam, and Mozambique, as well as rehabilitation costs in Burundi. The increase was offset by a reduction of the balances of works in progress by $0.8 million; HARS by $0.3 million; and outstanding construction loans to Governments by $0.3 million.

33. Work in progress consists of the costs of construction of United Nations system common premises (UNSCP) and housing accommodations under either a government construction loan or direct funding from the RFA. The sum of $8.9 million has been committed for construction loans to Governments and $9.8 million for UNDP/RFA investment. A total of $21.6 million was disbursed as of the end of 1994.

34. The HARS, implemented under the approval granted by Governing Council decision 87/42, was discontinued in 1993. Field offices were instructed to liquidate all HARS equipment and efforts are in progress to close this operation by 30 September 1995. As at 31 December 1994, the net cost of appliances on hand amounted to $370,000. This amount includes approximately $88,000 for the cost of appliances lost in the internal conflicts in Somalia and Liberia, which will be written off as required. It is expected that the scheme can be closed by the above target date of 30 September 1995.

35. It will be recalled that in paragraph 4 of its decision 89/57, the Governing Council authorized the Administrator to overcommit the RFA by up to $10 million while ensuring that funds disbursed from the reserve do not exceed $25 million in any one year. Although the above schedule reflects total disbursements amounting to $17.9 million in excess of $25 million at end year 1994, included in that amount are costs pertaining to completed construction, as well as construction work in progress, which have been incurred by UNDP on behalf of participating JCGP agencies. These costs are subject to reimbursement to UNDP over time, in accordance with agreements to be finalized with the concerned agencies. In this connection, a total of $3.7 million was previously reimbursed to UNDP by UNICEF and UNFPA during 1994.

36. UNICEF and UNFPA have further indicated that they will reimburse their remaining share upon receipt of final accounts. These have been prepared for actual costs recorded up to 31 December 1994, amounting to $5.9 million, and have been submitted to each respective agency. WHO, UNIDO, and WFP have advised that they are not able to contribute in advance towards their proportionate shares, totalling $2.0 million of the capital costs, but will pay rent for the space occupied. Rental agreements are being prepared to allow for the collection of rent from these agencies.

37. The Executive Board should note that the preliminary amounts expected to be reimbursed by agencies are based on a calculation of anticipated construction costs and anticipated space utilization by agencies. As the construction projects for common premises are now either complete or nearing completion, the actual construction costs and space utilization will soon be finalized. Actual reimbursement amounts due from agencies will then be known and arrangements with the agencies finalized and reported to the Board.

38. In 1994, UNDP managed approximately 450 housing and UNSCP units world wide. In addition, the construction of UNSCP and housing units in Cape Verde, the Comoros, Guinea-Bissau, and Sao Tome will be completed and available for occupancy in 1995. Rental income to be received in 1995 in respect of UNDP-managed properties is expected to amount to approximately $7.5 million. The potential rental income will be affected by the eventual sale of housing assets. Proceeds from such sales will be credited to the RFA. The three-year plan for the utilization of the RFA presented to the Executive Board at its first regular session 1995 in document DP/1995/10/Add.1, indicated that the majority of housing assets would be disposed by 31 December 1996; the plan is now being implemented.

39. Finally, in accordance with General Assembly resolutions 47/199 and 48/209, construction of future United Nations system common premises world wide is

expected to be negotiated with external developers, on a turnkey basis, under a leasehold/ownership agreement prepared by the United Nations Office of Legal Affairs. This action will have the effect of limiting the use of the RFA to start-up costs such as the hiring of architects for the preparation of space requirements, soil testing, and advertising. The above noted three-year plan for the utilization of the RFA estimates an RFA balance below $10 million as at 31 December 1996. Close supervision of construction and tighter control over maintenance charges, improved procedures for the collection of rent and the above noted disposal process are expected to reduce outstanding commitments of the RFA to the planned level at the end of the three-year period.

IV. MANAGEMENT AND OTHER SUPPORT SERVICES

40. Governing Council decisions 83/5 of 24 June 1983 and 84/5 of 29 June 1984 authorized the Administrator to provide, at the request of recipient Governments, management and other support services. The Administrator provides such services through the United Nations Office for Project Services (UNOPS).

41. The Governing Council also decided (decision 88/54) that a report on the status of management services be submitted every two years beginning in 1990. The latest report of the Administrator on the status of management services covered the biennium 1992-1993 and was submitted in document DP/1994/34. The report for the biennium 1994-1995 will be submitted in 1996; the present report covers 1994 only.

42. Programmes benefiting from management services provided by UNDP through UNOPS continue to be funded by multilateral lending institutions (the World Bank, the Inter-American Development Bank (IDB) and the International Fund for Agricultural Development (IFAD), by individual donor countries and, to a much lesser extent, by recipient countries themselves. As of the end of 1994, UNOPS was providing services under 112 agreements with budgets totalling $639.1 million (including management fees of $29.9 million). Total expenditures in 1994 (excluding the IFAD programme, which had drawdowns of $88.9 million) totalled $142 million. A schedule of agreements entered into or increased in 1994 is provided in annex tables 7 (a) and 7 (b).

43. Six new management service agreements (MSAs) with funds from development banks valued at $36.8 million were entered into during 1994. In addition, the budgets of 11 existing agreements were amended for a net increase of $9.0 million, as follows: eight agreements were increased by $17.2 million while three agreements were reduced by $8.2 million. With the addition of the new agreements, there were, as of 31 December 1994, 53 active projects financed by IDB, IFAD, World Bank and International Development Association (IDA) loans with budgets of $274.2 million (including $13.0 million for management fees).

44. Bilateral funding worth $49.5 million accounted for 13 new management service agreements in 1994. In addition, the budgets of 35 existing agreements, including 30 funded by the Government of Japan, were amended, resulting in a net increase of $4.9 million, thus bringing the total to 49 active projects with budgets totalling $343 million (including management fees of $15 million). The new projects represent eight agreements for the procurement of commodities

financed by Japan, with budgets totalling $44.1 million; and five agreements initiated with funding from Denmark, Netherlands, Sweden and the United States of America, with budgets totalling $5.4 million. The new agreements initiated with Japanese funding accounted for 89 per cent of the total value of new bilateral agreements.

45. Government funding was made available for two new management service agreements with budgets totalling $5 million. With the addition of these new agreements and a decrease of the budget of one existing agreement by $0.4 million, the number of projects funded by Governments themselves as at 31 December 1994 has reached a total of 10, with budgets totalling $21.9 million (including management fees of $1.9 million).

46. The IFAD portfolio has also expanded by 14 new projects during 1994, with loans totalling SDRs 129.1 million. For the IFAD programme, UNOPS undertakes loan administration and project supervision but does not disburse the loan amounts. The loan proceeds are disbursed to the borrowers directly by IFAD upon verification and authorization by UNDP/UNOPS. Direct management of three IFAD MSAs signed in as at 31 December 1994 for $12.5 million, are the only exceptions to this procedure. Loan drawdowns during 1994 totalled $88.9 million. As of 31 December 1994, a total of 97 projects were under UNOPS supervision in 58 countries.

V. REQUEST FOR ADDITIONAL SUPPORT COST REIMBURSEMENT FROM THE INTERNATIONAL MARITIME ORGANIZATION AND THE WORLD INTELLECTUAL PROPERTY ORGANIZATION

47. UNDP has received requests for additional support cost reimbursements from the International Maritime Organization (IMO) and the World Intellectual Property Organization (WIPO) amounting to Swiss francs 29,216 and 19,374 respectively due to a significant appreciation of the Swiss franc vis-à-vis the United States dollar during 1994. These requests are in full conformity with Governing Council decision 92/22 and document DP/1992/23, in which the Council established a mechanism for mitigating the adverse impact of exchange rate fluctuations on support costs. The Administrator has authorized payments accordingly.

VI. FINANCIAL REGULATIONS AND RULES

48. As part of the continual review by UNDP of its Financial Regulations and Rules, the Administrator proposes that amendments be introduced to the Financial Regulations that will serve to enhance effective and efficient operations at the country level.

49. In connection with the greater emphasis placed on national capacity-building, UNDP has seen increased use of national human resources in the implementation of programmes and projects. There has been a steady trend away from the use of international expertise, and, in particular, from long-term international project experts towards a greater use of nationally recruited professional project personnel (NPPP). This trend has resulted in significant

operational constraints for projects being implemented under the UNDP Financial Regulations and Rules (particularly projects executed by UNOPS), where project supervision has been entrusted to NPPPs. This is because in accordance with the current Financial Regulations and Rules, NPPPs cannot certify, approve or be appointed as signatories on UNDP project bank accounts since they are not defined as UNDP officials. Under these circumstances, it is extremely difficult for project activities to be carried out effectively.

50. In order to alleviate this significant operational anomaly, it is proposed that the Financial Regulations and Rules be amended to permit "personnel" (a term that includes staff and individual contractors) rather than "officials" (a term that includes only internationally recruited professionals) or "officers" (a term that includes only staff) to perform these functions. A system of limits of authority based on the specific category of personnel involved will be managed by the Division of Finance.

51. Based on the above, the Administrator proposes to add a new definition to the Regulations concerning "personnel", and to amend the currently operative regulation for financial authorities incorporating the newly defined term as follows:

(a) Regulation 2.2 (P) (ii). "personnel" shall mean staff of the organization and other persons employed by the organization, under other contractual arrangements, to perform services for a programme or project activity or for programme support.

(b) Regulation 14.1: The Administrator shall:

...

(c) Designate [the officers] the personnel who may receive moneys, incur obligations or commitments and make payments on behalf of UNDP;

...

52. Once these regulations are approved, the Administrator will promulgate amendments to the appropriate Financial Rules in accordance with standard procedures, which include 30 days prior notification to the members of the Executive Board.

VII. EXECUTIVE BOARD ACTION

53. The Executive Board may wish to:

1. Note with concern the projected decline in the balance of UNDP general resources in 1996 and again call upon Governments to increase their voluntary contributions to the Programme on a predictable, continuous and assured basis;

2. Note the continued growth of national execution in the delivery of the Programme;

3. Note the continued overcommitment and overexpenditure in the Reserve for Field Accommodation and request that an update on the progress of the three-year plan on the utilization of the Reserve, as documented in DP/1995/10/Add.1, be presented to the Executive Board at its third regular session in 1996;

4. Approve the changes to the Financial Regulations proposed by the Administrator.

Annex table 1. Statement of actual income and expenditure as at 31 December for the years 1993 and 1994 and projections for 1995 and 1996
(Millions of United States dollars)

I. INCOME	1993 Actual	1994 Actual	1994 Change	1995 Forecast	1996 Forecast
Contributions from Governments					
Voluntary contributions (cash receipts)	896.5	932.3	35.8	977.3	934.0
Less: Transfers to government local office costs	(5.6)	(3.9)	1.7	(5.0)	(5.0)
	890.9	928.4	37.5	972.3	929.0
Cost-sharing	375.9	596.4	220.5	656.0	721.6
Government cash counterpart	12.3	10.5	(1.8)	15.0	15.0
	388.2	606.9	218.7	671.0	736.6
UNDP extrabudgetary income	47.8	48.9	1.1	45.9	50.5
Misc. income (net)	23.9	57.6	33.7	20.0	20.0
	71.7	106.5	34.8	65.9	70.5
TOTAL	1,350.8	1,641.8	291.0	1,709.2	1,736.1
II. EXPENDITURE					
Programme expenditure					
Indicative planning figures	612.1	489.1	(123.0)	554.0	626.9
Special Programme Resources	46.4	43.1	(3.3)	46.0	50.0
Special Industrial Services	3.0	3.3	0.3	3.5	3.4
Special Measures Fund for the Least Developed Countries	1.8	3.1	1.3	2.5	2.5
Government cash counterpart	12.5	7.0	(5.5)	10.0	10.0
	675.8	545.6	(130.2)	616.0	694.8
Cost-sharing	341.3	474.5	133.2	531.4	595.2
Sub total	1,017.1	1,020.1	3.0	1,149.4	1,290.0
Programme support costs					
Agency and technical support services	70.3	64.3	(6.0)	95.0	102.0
Programme support and development activities	45.7	88.0	42.3	86.6	82.8
UNDP sectoral support costs	6.9	5.6	(1.3)	8.3	7.0
UNDP biennial budget expenditures (net)	213.2	154.9	(58.3)	178.9	159.4
UNDP extrabudgetary expenditures	51.0	56.4	5.4	51.6	47.8
TOTAL	1,404.2	1,389.3	(14.9)	1,571.8	1,689.0
EXCESS OF INCOME OVER EXPENDITURE	(53.4)	252.5	305.9	137.4	47.1
Reserve for transitional measures	(7.2)	0.0	7.2	(3.5)	0.0
Reserve for budgeted separations	(6.4)	0.0	6.4	(12.1)	0.0
	(13.6)	0.0	13.6	(15.6)	0.0
EXCESS OF INCOME OVER EXPENDITURE AFTER RESERVES	(67.0)	252.5	319.5	121.8	47.1

/...

Annex table 2. Statement of assets and liabilities as at 31 December for the years 1993 and 1994 and projections for 1995 and 1996

(Millions of United States dollars)

	1993 Actual	1994 Actual	1994 Change	1995 Forecast	1996 Forecast
I. ASSETS					
A. Cash					
Convertible currencies	1.9	2.8	0.9	3.5	3.5
Usable non-convertible currencies	0.3	0.3	0.0	0.5	0.5
Accumulated non-convertible currencies - main programme	13.7	15.4	1.7	17.0	19.0
Cash at country offices	30.1	53.9	23.8	30.0	30.0
Subtotal	46.0	72.4	26.4	51.0	53.0
Government letters of credit	1.9	8.7	6.8	9.0	9.0
Investments					
UNDP main programme	157.4	280.3	122.9	300.0	280.0
Supplementary activities	576.8	759.3	182.5	910.1	962.8
Operational Reserve	200.0	200.0	0.0	200.0	200.0
Subtotal	934.2	1239.6	305.4	1410.1	1442.8
Total cash, letters of credit and investments	982.1	1320.7	338.6	1470.1	1504.8
B. Advances and accounts receivable					
Operating funds provided to Governments	36.4	61.4	25.0	65.0	65.0
Operating funds provided to executing agencies	68.7	62.6	(6.1)	55.0	55.0
Other amounts receivable	68.6	96.6	28.2	80.0	80.0
Subtotal	173.8	220.6	47.0	200.0	200.0
Activities under the Reserve forField Accomodation	41.5	42.9	1.4	24.7	7.1
TOTAL	1197.4	1584.4	387.0	1694.8	1711.9
II. LIABILITIES					
Operating funds payable to Governments and executing agencies	9.6	5.9	(3.9)	8.0	8.0
Uncleared cheques on zero balance accounts	26.6	36.2	9.6	25.0	25.0
Accounts payable	154.5	148.3	(6.2)	150.0	150.0
Unliquidated obligations of executing agencies	107.9	97.3	(10.6)	95.0	95.0
Management service agreements (net)	74.0	81.6	7.7	75.0	75.0
Due to United Nations	4.4	1.1	(3.3)	2.5	2.5
Due to trust funds administered by UNDP	135.8	280.6	144.8	280.0	280.0
Junior Professional Officers Programme	6.1	7.7	1.6	8.0	8.0
Reserve for transitional measures and budget separations	13.6	8.6	(5.0)	16.8	6.8
Subtotal	532.6	667.3	134.6	660.3	650.3
III. RESERVES AND UNEXPENDED RESOURCES					
Operational Reserve	200.0	200.0	0.0	200.0	200.0
Reserve for Field Accommodation	25.0	25.0	0.0	25.0	25.0
Subtotal	225.0	225.0	0.0	225.0	225.0
Special Measures Fund for The Least Developed Countries	17.8	14.7	(3.1)	12.2	9.7
Cost-sharing	222.7	310.1	87.4	403.7	500.1
Government cash counterpart	8.5	9.8	3.3	14.4	19.1
Extrabudgetary activities	43.6	46.7	3.1	41.0	43.7
Subtotal	290.8	381.3	90.7	471.3	572.6
TOTAL	1048.2	1273.6	225.3	1356.6	1447.9
Balance of General Resources	149.1	310.8	161.7	338.2	264.0
Balance of General Resources excluding accumulated non-convertible currencies	135.4	295.4	160.0	321.2	245.0

Annex table 3 (a). Contributions Outstanding as at 31 December 1994 for 1994 and prior years

(United States dollars)

Country or organization	Voluntary contribution	Voluntary programme costs	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Cost-sharing	Total
Afghanistan	214,200	-	-	-	1,667,135	1,881,335
Albania	607	-	-	-	-	607
Algeria	-	-	-	59,452	1,561,293	1,620,745
Anguilla	-	-	-	-	1,047	1,047
Antigua and Barbuda	-	99,713	-	-	-	99,713
Arab Fund for Economic and Social Development	-	-	-	-	2,548,208	2,548,208
Arab Gulf Programme for United Nations Development Organizations	-	-	-	-	1,112,000	1,112,000
Arab Labour Organization	-	-	-	-	70,000	70,000
Argentina	-	-	-	-	13,198,034	13,198,034
Aruba	-	-	-	-	360,103	360,103
Australia	-	-	-	-	423,221	423,221
Austria	585,013	-	-	-	-	585,013
Bahrain	-	-	-	-	1,334	1,334
Bangladesh	305,000	-	-	-	163	305,163
Barbados	-	-	-	-	8,500	8,500
Belgium	-	-	-	-	857,919	857,919
Benin	15,000	-	1,500	-	48,977	65,477
Bhutan	-	-	-	-	16,034	16,034
Bolivia	70,000	-	-	328,605	3,284,781	3,683,386
Botswana	-	-	-	-	541,191	541,191
Brazil	600,000	-	-	4,870,588	22,123,962	27,594,550
British Virgin Islands	-	-	-	-	29,000	29,000
Brunei Darussalam	698	-	-	-	-	698
Bulgaria	10,974	773	-	-	-	11,747
Burkina Faso	17,505	-	-	-	-	17,505
Cambodia	1,454	-	-	-	-	1,454
Cameroon	150,239	232,775	-	37,244	258,074	678,332
Canada	-	-	-	-	1,670,150	1,670,150
Caribbean Community	-	-	-	-	27,020	27,020
Caribbean Development Bank	-	-	-	-	91,646	91,646
Cayman Islands	-	-	-	-	253,259	253,259
Central African Republic	3,166	-	3,913	-	-	7,079
Chile	1,800,000	100,000	-	-	6,275,678	8,175,678
China	-	-	-	-	3,352,572	3,352,572
Colombia	-	-	-	187,226	8,330,603	8,517,829
Comoros	3,737	-	-	-	-	3,737
Congo	-	-	-	-	673,336	673,336
Costa Rica	48,050	79,867	-	4,180	67,537	199,634
Côte d'Ivoire	27,932	-	-	-	-	27,932
Czech Republic	705,036	-	-	-	-	705,036
Denmark	-	-	-	-	200,000	200,000
Djibouti	5,360	-	-	-	3,300	8,660
Dominica	20,370	-	-	-	85,042	105,412

Annex table 3 (a) (continued)

Country or organization	Voluntary contributions	Voluntary programme costs	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Cost-sharing	Total
Dominican Republic	353,250	-	-	1,605,819	1,673,790	3,632,859
Ecuador	213,549	-	-	49,560	1,294,155	1,557,264
Egypt	-	-	-	2,129,553	1,820,151	3,949,704
El Salvador	-	-	-	-	3,944	3,944
European Economic Community	-	-	-	-	121,124	121,124
Fiji	51,958	-	-	-	-	51,958
Finland	-	-	-	-	110,922	110,922
France	-	-	-	-	98,698	98,698
Gabon	-	-	-	-	416,667	416,667
Gambia	8,151	-	-	-	-	8,151
Germany	-	-	-	-	840,835	840,835
Ghana	-	-	-	-	418,560	418,560
Greece	886,076	-	-	-	-	886,076
Grenada	4,000	57,051	500	-	41,382	102,933
Guatemala	1,118,659	-	-	4,564	2,503,361	3,626,584
Guinea Bissau	-	-	-	-	107,172	107,172
Guyana	-	-	-	-	2,982,995	2,982,995
Honduras	-	-	-	187,377	1,799,796	1,987,173
Iceland	329,248	-	-	-	-	329,248
Inter-American Development Bank	-	-	-	-	75,016	75,016
Iran, Islamic Republic of	10,000	-	-	-	477,668	487,668
Iraq	-	-	-	-	163,233	163,233
Ireland	-	-	-	-	86,650	86,650
Italy	20,606,098	-	-	-	955,414	21,561,512
Jamaica	33,133	-	-	358,883	2,234,082	2,626,098
Kenya	100,917	-	-	434	554,631	655,982
Kiribati	-	-	-	-	30,000	30,000
Kuwait	-	-	-	-	1,065,642	1,065,642
Lao People's Democratic Republic	42,336	-	2,000	-	-	44,336
Lebanon	-	-	-	-	841,947	841,947
Liechtenstein	7,576	-	-	-	-	7,576
Liberia	239,450	-	-	-	-	239,450
Libyan Arab Jamahiriya	137,931	-	-	-	10,968,266	11,106,197
Madagascar	4,281	43	-	-	641,440	645,764
Malawi	4,480	-	-	-	139,000	143,480
Mali	14,867	-	-	270,289	159,921	445,077
Marshall Islands	-	-	-	-	205,540	205,540
Mauritania	-	-	-	-	78,947	78,947
Mexico	-	-	-	-	265,614	265,614
Mongolia	-	-	-	-	61,500	61,500
Morocco	197,072	-	-	70,993	43,087	311,152
Mozambique	8,750	-	-	60	28,523	37,333
Nepal	131,560	-	-	-	4,393	135,953
Netherlands	-	-	-	-	3,420,346	3,420,346
Netherlands Antilles	-	-	-	-	433,870	433,870
Nicaragua	-	-	-	-	1,497,678	1,497,678
Niger	10,655	-	1,500	-	-	12,155

Annex table 3 (a) (continued)

Country or organization	Voluntary contributions	Voluntary programme costs	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Cost-sharing	Total
Nigeria	310,492	-	-	47,724	55,000	413,216
New Zealand	-	-	-	-	8,987	8,987
Norway	-	-	-	-	1,016,073	1,016,073
Oman	-	-	-	674,404	3,499,433	4,173,837
Pakistan	-	-	-	582,329	-	582,329
Panama	-	-	-	-	915,226	915,226
Papua New Guinea	-	-	-	-	1,622,912	1,622,912
Paraguay	30,000	-	-	40,222	6,271,573	6,341,795
Peru	-	-	-	-	9,037,759	9,037,759
Philippines	9,187	-	-	-	-	9,187
Poland	230,769	-	-	-	350,000	580,769
Qatar	-	-	-	-	365,392	365,392
Republic of Korea	400,000	-	10,000	-	37,320	447,320
Rwanda	-	-	-	-	1,860,121	1,860,121
Saint Kitts and Nevis	-	27,845	-	-	259,680	287,525
Saint Lucia	-	-	-	-	69,651	69,651
Saint Vincent and the Grenadines	-	69,120	-	-	56,644	125,764
Samoa	-	-	-	-	7,967	7,967
Saudi Arabia	-	-	-	736,451	2,419,550	3,156,001
Senegal	622,314	-	-	-	-	622,314
Seychelles	10,000	-	-	-	-	10,000
Sierra Leone	-	-	- 4	-	87,705	87,709
Somalia	265	-	20	27,354	-	27,639
Spain	1,538	-	-	-	-	1,538
Sudan	594,432	-	-	11,872	785,000	1,391,304
Suriname	55,000	-	-	-	106,015	161,015
Sweden	-	-	-	-	1,626,146	1,626,146
Switzerland	-	-	-	-	469,281	469,281
Syrian Arab Republic	-	-	-	-	1,277,944	1,277,944
Togo	1,862	-	-	-	-	1,862
Trinidad and Tobago	69,324	-	-	-	-	69,324
Tunisia	154,639	-	-	-	99,879	254,518
Turkey	933,128	-	-	3,305	1,152,383	2,088,816
Uganda	1,996	-	3,516	-	1,104,596	1,110,108
United Arab Emirates	-	-	-	-	1,312,709	1,312,709
UNCHS	-	-	-	-	111,840	111,840
UNEP	-	-	-	-	27,367	27,367
UNFPA	-	-	-	-	43,121	43,121
UNHCR	-	-	-	-	87,894	87,894
UNICEF	-	-	-	-	355,200	355,200
United Republic of Tanzania	1,008	960	1,496	-	-	3,464
United States of America	5,000,000	-	-	-	2,150,000	7,150,000
Uruguay	-	-	-	-	6,217,486	6,217,486
Vanuatu	-	-	-	-	238	238
Venezuela	542,633	-	-	-	1,503,148	2,045,781
World Bank	-	-	-	-	215,740	215,740

Annex table 3 (a) (continued)

Country or organization	Voluntary contributions	Voluntary programme costs	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Cost-sharing	Total
World Food Programme	-	-	-	-	4,271	4,271
World Health Organization	-	-	-	-	165,800	165,800
Yemen	60,651	-	-	-	63,600	124,251
Yugoslavia	481,326	-	-	-	-	481,326
Zambia	191	-	-	-	166,500	166,691
Undetermined	-	-	-	-	2,104,378	2,104,378
Total	38,609,093	668,147	24,449	12,288,488	156,898,608	208,488,785

Annex table 3 (b) Aging of contributions

	Voluntary contributions	Special Measures Fund for the Least Developed Countries	Cost-sharing	Government cash counterpart contributions	Total
1990 and prior years	4 279 889	5 575	8 221 050	7 228 310	19 734 824
1991	21 648 179	11 862	10 258 306	305 123	32 223 470
1992	1 296 454	0	16 718 376	1 343 765	19 358 595
1993	1 582 069	1 000	21 159 456	1 210 572	23 953 097
1994	10 470 649	6 012	100 541 420	2 200 718	113 218 799
Total	39 277 240	24 449	156 898 608	12 288 488	208 488 785

Annex table 4 (a). Income received under cost-sharing arrangements, recipient countries

(Thousands of United States dollars)

Country or territory	Project cost-sharing		Programme cost-sharing		Third-party cost-sharing	
	received in 1994	cumulative total	received in 1994	cumulative total	received in 1994	cumulative total
Afghanistan	-	3 062	-	-	63	1 082
Albania	-	-	-	-	58	58
Algeria	327	23 744	-	1 408	-	1 518
Angola	-	950	-	-	627	8 408
Anguilla	30	131	-	-	-	-
Argentina	81 989	292 582	6 888	9 826	265	2 335
Aruba	390	963	-	634	-	-
Bahamas	-	1 193	-	-	-	-
Bahrain	130	11 472	-	-	-	-
Bangladesh	950	12 437	-	-	78	4 186
Barbados	17	160	-	-	-	46
Belize	75	988	-	1	-	-
Benin	-	1 100	-	-	300	300
Bermuda	-	125	-	-	-	-
Bhutan	-	1 133	-	-	100	2 880
Bolivia	8 810	38 187	-	-	1 323	27 099
Botswana	7 776	12 860	(5 187)	7 670	168	2 779
Brazil	107 478	259 007	-	21 534	32	1 064
Brunei Darussalam	-	68	-	-	-	-
Bulgaria	-	30	-	-	-	425
Burkina Faso	-	-	-	-	-	602
Burundi	-	2 416	-	-	26	2 882
British Virgin Islands	-	328	-	-	-	71
Cambodia	-	-	-	-	7 181	21 607
Cameroon	(699)	16 138	-	-	325	325
Cape Verde	-	576	-	-	87	516
Cayman Islands	266	588	(116)	105	-	-
Central African Republic	-	-	-	-	-	2
Chad	-	200	-	-	-	15 675
Chile	7 223	32 516	-	-	-	190
China	3 384	47 369	-	-	671	21 897
Colombia	81 431	174 136	-	113	369	1 763
Comoros	-	-	-	-	-	14
Congo	74	887	-	9 705	45	69
Cook Islands	-	793	-	-	-	150
Costa Rica	368	4 510	-	-	166	8 587
Côte d'Ivoire	677	10 216	-	5 604	-	1 345
Cuba	-	-	-	-	9	9
Cyprus	1	543	-	-	-	17
Czech	-	243	-	67	-	-
Democratic People's Republic of Korea	-	267	-	-	-	-
Djibouti	-	1 163	-	-	76	221
Dominica	25	657	-	-	-	75
Dominican Republic	9 424	21 675	-	-	10	53
Ecuador	8 975	37 604	-	-	(1)	4 177
Egypt	5 743	16 259	-	42	250	12 575
El Salvador	5 718	22 527	-	-	557	3 278
Equatorial Guinea	-	59	-	-	-	-
Eritrea	-	-	-	-	140	190
Estonia	-	-	-	-	13	13
Ethiopia	-	1 304	-	-	1 218	3 247
Fiji	305	2 944	-	-	-	5

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Annex table 4 (a) (continued)

Country	Project cost-sharing received in 1994	Project cost-sharing cumulative total	Programme cost-sharing received in 1994	Programme cost-sharing cumulative total	Third-party cost-sharing received in 1994	Third-party cost-sharing cumulative total
Gabon	-	14 405	320	6 043	-	-
Gambia	-	335	-	-	353	601
Ghana	-	1 262	-	-	-	1 056
Greece	-	585	-	-	-	-
Grenada	-	244	-	-	-	-
Guatemala	7 422	19 111	-	1	1 390	12 485
Guinea	-	598	-	-	34	34
Guinea-Bissau	-	326	-	-	18	1 181
Guyana	881	5 062	-	20	-	317
Haiti	-	2 726	-	-	-	4 526
Honduras	3 828	28 141	-	-	793	15 450
Hong Kong	-	60	-	-	-	-
Iceland	-	132	-	-	-	-
India	260	9 810	-	-	119	119
Indonesia	1 838	29 142	-	24 511	115	10 026
Iran, Islamic Republic of	98	32 106	-	398	-	92
Iraq	-	9 431	-	10	-	60
Jamaica	2 499	21 376	(503)	3 594	225	1 278
Japan	-	-	4 399	4 399	-	-
Jordan	49	4 474	-	-	172	650
Kenya	127	490	-	-	726	6 927
Kiribati	-	30	-	-	-	77
Korea, Republic of	848	2 005	812	1 768	-	-
Kuwait	8 261	31 744	(4 750)	34	-	-
Kyrgyzstan	-	-	-	-	30	30
Lao People's Democratic Republic	-	2 835	-	-	-	1 083
Lebanon	716	1 727	-	-	322	615
Lesotho	-	-	-	-	-	1 824
Liberia	-	657	-	-	570	4 385
Libyan Arab Jamahiriya	983	29 830	-	-	-	-
Lithuania	-	-	-	-	364	364
Madagascar	20	561	-	8	-	-
Malawi	-	559	-	-	1 365	2 491
Malaysia	31	1 196	-	11 921	116	116
Maldives	12	150	-	-	141	1 523
Mali	-	395	-	-	746	5 289
Marshall Islands	-	75	-	-	-	168
Mauritania	-	2 064	-	-	(49)	1 522
Mauritius	-	103	-	-	-	-
Mexico	2 972	13 433	-	-	4 812	4 983
Micronesia	-	503	-	-	-	-
Moldova	-	-	-	-	252	252
Mongolia	40	275	-	-	1 164	2 476
Montserrat	15	45	-	-	-	80
Morocco	2 006	9 902	-	-	-	564
Mozambique	-	365	-	-	6 378	8 813
Myanmar	-	-	-	-	19	826
Namibia	-	176	-	-	-	173
Nepal	-	6 213	-	-	42	2 120
Netherlands Antilles	287	1 087	182	5 329	-	-
Nicaragua	3 087	9 368	-	-	2 189	8 903
Niger	-	-	-	-	-	700
Nigeria	-	15 555	-	23 118	-	1 012
Niue	-	6	-	-	-	-

Annex table 4 (a) (continued)

Country	Project cost-sharing received in 1994	Project cost-sharing cumulative total	Programme Cost-Sharing received in 1994	Programme Cost-Sharing cumulative total	Third-Party Cost-Sharing received in 1994	Third-Party Cost-Sharing cumulative total
Oman	63	26 872	(11)	505	-	-
Pakistan	-	747	-	-	-	165
Palestinian people	-	-	-	-	-	2 313
Panama	3 120	33 785	800	6 205	-	5
Papua New Guinea	3 941	15 904	-	-	27	2 945
Paraguay	8 319	41 894	-	-	-	133
Peru	90 365	113 438	(12)	1 158	2 007	3 139
Philippines	-	855	-	-	-	511
Poland	37	860	-	40	133	503
Portugal	(599)	1 834	907	907	-	-
Qatar	1 033	15 922	(11)	48	-	144
Romania	10	10	-	-	203	1 357
Russian Federation	182	182	-	-	-	-
Rwanda	120	2 457	-	-	-	2 408
Saint Kitts and Nevis	-	96	-	-	-	-
Saint Lucia	-	266	-	-	-	120
Saint Vincent and the Grenadines	44	314	-	-	-	2
Samoa	-	939	-	-	-	356
Sao Tome and Principe	-	392	-	-	-	48
Saudi Arabia	5 780	107 465	480	2 455	-	-
Senegal	-	-	-	-	-	3 019
Sierra Leone	23	163	-	-	-	1 340
Singapore	-	538	-	-	-	-
Somalia	-	50	-	-	1 000	7 143
South Africa	-	-	-	-	2 203	2 203
Sri Lanka	30	3 036	-	-	95	110
Sudan	-	5 551	-	254	976	15 705
Suriname	7	39	(7)	369	-	-
Swaziland	115	4 791	-	18	-	1 721
Syria	1 020	2 275	-	1 815	161	481
Tajikistan	-	-	-	-	62	62
Thailand	-	760	-	-	-	1 282
Togo	48	285	-	-	-	170
Tokelau Islands	-	75	-	3	-	-
Tonga	-	-	-	-	-	55
Trinidad and Tobago	615	1 453	-	18 941	-	-
Trust Territory of the Pacific Islands	-	1 329	-	-	-	56
Tunisia	628	3 510	-	136	68	224
Turkey	1 287	21 386	-	-	36	75
Turks and Caicos Islands	17	20	-	-	-	-
Tuvalu	-	-	-	-	-	755
Uganda	526	2 726	-	-	1 013	2 965
Ukraine	-	-	-	-	319	319
United Arab Emirates	2 896	29 912	10	256	(1)	302
United Republic of Tanzania	-	5 152	-	22	364	1 318
Uruguay	11 665	34 631	158	184	415	1 868
Vanuatu	-	72	-	-	-	70
Venezuela	1 746	49 937	-	29	19	555
Viet Nam	-	5	-	-	1 211	2 237
Yemen	13	12 576	-	-	545	29 325
Yugoslavia	26	692	-	-	25	2 102

Annex table 4(a) (continued)

Country	Project cost-sharing received in 1994	Project cost-sharing cumulative total	Programme Cost-Sharing received in 1994	Programme Cost-Sharing cumulative total	Third-Party Cost-Sharing received in 1994	Third-Party Cost-Sharing cumulative total
Zaire	-	198	-	-	60	60
Zambia	-	59	-	-	877	1 031
Zimbabwe	16	248	-	-	284	827
Africa regional	-	2 905	-	-	6 351	65 548
Arab regional	313	9 686	-	-	810	15 916
Asia regional	81	7 240	-	-	(3 449)	6 604
Europe regional	100	2 247	-	-	4 399	6 015
Latin America and the Caribbean regional	1 537	5 346	-	-	22 487	131 919
Interregional	773	2 689	-	-	8 112	84 211
Global	-	-	-	-	524	8 869
Miscellaneous	1	1	1 103	5 402	-	-
Total	503 065	1 942 584	5 462	176 610	87 898	667 537

Annex table 4 (b) Income received under third-party cost-sharing arrangements, by donor

(Thousands of United States dollars)

Donor	Recipient country/region	Amount in 1994	Cumulative amount 1975-1994
African Development Bank	Interregional	37	37
	Africa regional	241	7 682
	Subtotal	278	7 719
Africa Leadership Forum	Africa regional	-	18
Agence de coopération culturelle et technique	Chad	-	170
Algeria	Africa regional	-	199
Arab Fund for Economic Social Development	Jordan	172	340
	Arab States regional	494	1 876
	Subtotal	666	2 216
Arab Gulf Programme for United Nations Development Organizations	Djibouti	-	18
	Egypt	-	335
	Guinea-Bissau	-	500
	Haiti	-	629
	Jordan	-	250
	Maldives	-	850
	Mali	-	1 850
	Niger	-	502
	Palestinian People	-	850
	Senegal	-	73
	Sierra Leone	-	400
	Sudan	-	39
	Syria	-	263
	Tonga	-	50
	Yemen	-	200
	Arab States Regional	76	676
	Caribbean regional	300	450
	Global	-	1 500
	Subtotal	376	9 435
Arab Labour Organization	Arab States regional	30	480
Arab Maritime Transport Academy	Arab States regional	-	1 040
Arab Trade Financing Programme	Arab States regional	50	150
Asociación Chilena de la Propriedad Industrial	Chile	-	15
Asociación de Zonas Francas de Latino - América y el Caribe	Latin America regional	-	8
Assistance to the Latin American Association for Integration	Latin America regional	-	264

Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1994	Cumulative amount 1975 - 1994
Australia	Afghanistan	158	158
	Bhutan	-	243
	Bolivia	-	2
	Cambodia	422	551
	China	-	481
	Egypt	-	227
	El Salvador	-	10
	Ethiopia	602	642
	Honduras	-	11
	Maldives	101	101
	Mongolia	360	914
	Myanmar	-	26
	Nicaragua	-	22
	Papua New Guinea	-	1 801
	Philippines	-	151
	Poland	4	4
	Sri Lanka	11	11
	Saint Vincent	-	2
	Vanuatu	-	45
	Viet Nam	859	1 095
	Yemen	-	4
	Asia regional	-	139
	Global	-	19
	Interregional	-	506
	Subtotal	2 517	7 165
Austria	Bangladesh	-	147
	Burundi	-	250
	China	177	258
	Egypt	-	420
	Ethiopia	40	40
	India	119	119
	Nicaragua	-	107
	Uganda	550	550
	Yugoslavia	-	2 071
	Interregional	-	30
	Africa regional	-	200
	Subtotal	886	4 192
Belgium	Algeria	-	184
	Kenya	-	1 476
	Mali	-	1 075
	Mauritania	-	24
	Interregional	-	72
	Africa regional	452	452
	Subtotal	452	3 283
British Virgin Islands	Latin America regional	-	30
Canada	Angola	-	420
	Argentina	-	1
	Brazil	-	173
	Cape Verde	-	20
	China	-	164
	Colombia	1	53
	Congo	-	24
	Djibouti	17	38
	Egypt	-	1 270
	El Salvador	51	836
	Ethiopia	112	125
	Honduras	98	98
	Jamaica	-	154
	Liberia	-	262
	Lithuania	168	168
	Malawi	101	101
	Maldives	40	40
	Mali	74	74
	Myanmar	-	37
	Poland	11	11

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Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1994	Cumulative amount 1975 - 1994
Canada (continued)	Sao Tomé and Principe	-	8
	Somalia	-	208
	Sri Lanka	18	18
	Sudan	-	1 067
	Tunisia	-	31
	Turkey	-	39
	Uganda	-	15
	Yemen	-	95
	Zambia	174	328
	Global	-	84
	Interregional	-	11 351
	Africa regional	55	682
	Caribbean regional	4	4
	Latin America regional	-	1 489
	Subtotal	924	19 488
Caribbean Development Bank	Dominica	-	25
	Saint Lucia	-	120
	Caribbean regional	37	187
	Latin America regional	165	395
	Subtotal	202	727
Caribbean Community	Latin America regional	-	127
Central African Development Bank	Africa regional	-	163
Central American Bank for Economic Integration	Latin America regional	-	36
Denmark	Angola	-	500
	Bangladesh	-	300
	Bolivia	315	1 854
	Botswana	163	1 045
	China	30	384
	Costa Rica	-	1 609
	Ecuador	-	1 138
	Egypt	-	542
	Ethiopia	-	300
	Malawi	300	300
	Mozambique	1 200	1 200
	Sudan	-	118
	Yemen	-	247
	Asia regional	594	838
	Africa regional	400	1 938
	Latin America regional	47	47
	Global	-	100
	Interregional	112	2 382
	Subtotal	3 161	14 842
East African Development Bank	Africa regional	-	46
European Economic Community	Brazil	-	175
	Honduras	25	25
	Lesotho	-	151
	Malawi	-	113
	Mali	85	85
	Poland	72	72
	Sudan	-	287
	Yemen	-	3 009
	Arab States regional	-	123
	Europe regional	-	77
	Interregional	938	2 134
	Subtotal	1 120	6 251
Finland	Bolivia	-	310
	Cambodia	-	847
	China	-	250
	Costa Rica	-	573
	Estonia	13	13
	Ethiopia	94	94
	Indonesia	-	364

Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1994	Cumulative amount 1975 - 1994
Finland (continued)	Kenya	79	79
	Lebanon	-	48
	Nicaragua	-	341
	Panama	-	5
	Somalia	-	92
	Sudan	-	2 111
	Uganda	-	322
	United Republic of Tanzania	-	827
	Africa regional	-	2 439
	Asia regional	-	265
	Interregional	-	376
	Subtotal	186	9 356
Food and Agricultural Organization of the United Nations	Interregional	-	10
France	Angola	-	1 000
	China	56	108
	Dominican Republic	-	18
	Egypt	-	112
	Ethiopia	-	87
	Guinea	34	34
	Haiti	-	2 108
	Honduras	69	69
	Morocco	-	466
	Myanmar	-	9
	Nicaragua	-	41
	Niger	-	20
	Romania	156	431
	Tunisia	68	68
	Turkey	36	36
	Zambia	146	146
	Zimbabwe	-	32
	Africa regional	-	4 035
	Latin America regional	1	1 391
	Global	-	173
	Interregional	104	607
	Subtotal	670	10 991
Germany	Cambodia	-	29
	China	125	407
	Dominican Republic	-	25
	Honduras	-	5
	Jordan	-	28
	Malawi	-	235
	Mauritania	-	96
	Myanmar	19	28
	Paraguay	-	109
	United Republic of Tanzania	-	43
	Uruguay	-	3
	Yemen	-	1 992
	Asia regional	-	62
	Interregional	234	2 548
	Global	-	196
	Subtotal	378	5 806
Greece	Egypt	-	500
	Ethiopia	30	30
	Subtotal	30	530
Hongkong	China	-	6 443
Inter-American Development Bank	Bolivia	-	2 009
	Latin America regional	617	5 580
	Subtotal	617	7 589

Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1994	Cumulative amount 1975 - 1994
International Development Research Centre	Syria	161	161
International Finance Corporation	Latin America regional	321	1 413
	Africa regional	1 200	8 427
	Subtotal	1 521	9 840
International Fund for Agricultural Development	Argentina	265	599
	Venezuela	-	520
	Arab States regional	-	30
	Latin America regional	-	901
	Global	-	24
	Subtotal	265	2 074
International Labour Organization	Jordan	-	32
	Palestinian People	-	164
	Arab States regional	-	380
	Interregional	-	238
	Subtotal	-	814
International Monetary Fund	Latin America regional	-	375
International Telecommunications Union	Brazil	-	47
Iran, Islamic Republic of	Arab States regional	-	2 003
Ireland	Albania	58	58
Israel	Latin America regional	-	50
Instituto regional de Corporación	Sierra Leone	-	200
Italy	Argentina	-	1 200
	Bolivia	-	8 174
	China	-	10 214
	Colombia	-	122
	Egypt	-	325
	Eritrea	140	140
	Honduras	-	1 920
	Kenya	-	1 618
	Myanmar	-	160
	Somalia	-	2 430
	Sri Lanka	40	40
	Yemen	325	325
	Africa regional	-	3 127
	Latin America regional	20 201	105 869
	Global	-	300
	Interregional	1 468	6 019
	Subtotal	22 174	141 981
Japan	Benin	300	300
	Cambodia	-	100
	Cook Islands	-	150
	Egypt	100	1 100
	Honduras	86	86
	Indonesia	-	200
	Lao	-	324
	Maldives	-	532
	Mongolia	-	488
	Myanmar	-	499
	Nepal	-	524
	Samoa	-	356
	Thailand	-	339
	Tuvalu	-	755

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Annex table 4 (b) (continued)

Recipient Donor	Amount country/region	Cumulative amount in 1994	1975 - 1994
Japan (continued)	United Republic of Tanzania	300	300
	Viet Nam	-	195
	Latin America regional	100	700
	Africa regional	660	931
	Asia regional	(4 043)	500
	Europe regional	300	300
	Interregional	294	2 054
	Subtotal	(1 903)	10 733
Jordan	Palestinian people	-	457
Junta del Acuerdo de la Cartagena	Peru	-	6
Latin American Centre for Development Administration	Latin America regional	-	67
Latin American Institute for Economic and Social Planning	Paraguay	-	24
	Latin America regional	-	356
	Subtotal	-	380
League of Arab States	Arab States regional	-	100
Libyan Arab Jamahiriya	Africa regional	-	97
Luxembourg	Nicaragua	-	89
	Africa regional	-	450
	Subtotal	-	539
Mauritania	Arab States regional	-	12
Miscellaneous	Bangladesh	73	226
	Chad	-	8 975
	Lebanon	124	124
	Liberia	16	1 155
	Mauritania	-	687
	Romania	16	16
	Sudan	-	738
	Interregional	78	863
	Latin America regional	17	261
	Subtotal	324	13 045
Morocco	Africa regional	-	64
Netherlands	Afghanistan	-	580
	Angola	-	231
	Bangladesh	5	271
	Bhutan	-	750
	Bolivia	273	4 785
	Botswana	-	941
	Brazil	13	64
	Burundi	26	26
	Cambodia	5 731	14 714
	Chad	-	4 487
	China	136	758
	Colombia	368	1 568
	Costa Rica	136	6 225
	Côte d'Ivoire	-	1 299
	Ecuador	(1)	2 706
	Egypt	-	2 000
	El Salvador	160	558
	Ethiopia	119	283
	Ghana	-	506
	Guatemala	977	12 037
	Guinea-Bissau	-	418
	Honduras	225	12 779

Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1994	Cumulative amount 1975 - 1994
Netherlands (continued)	Indonesia	-	8 853
	Jamaica	-	198
	Lao	-	368
	Lesotho	-	1 673
	Liberia	-	1 605
	Lithuania	196	196
	Malawi	115	337
	Mauritania	-	244
	Moldova	252	252
	Mozambique	228	2 333
	Nepal	-	1 140
	Nicaragua	130	1 551
	Nigeria	-	1 012
	Peru	1 301	1 955
	Philippines	-	360
	Romania	31	485
	Rwanda	-	1 701
	Senegal	-	2 946
	Sudan	230	5 592
	Swaziland	-	1 715
	Uganda	-	789
	Ukraine	319	319
	United Republic of Tanzania	-	25
	Vietnam	352	352
	Yemen	1	17 542
	Zambia	114	114
	Zimbabwe	284	284
	Africa regional	1 660	4 871
	Latin America regional	98	734
	Interregional	2 455	12 066
	Subtotal	15 934	139 596
New Zealand	China	-	991
	Fiji	-	5
	Indonesia	115	115
	Iran, Islamic Republic of	-	48
	Kenya	-	706
	Kiribati	-	77
	Mexico	2	2
	Papua New Guinea	-	1 052
	Viet Nam	-	29
	Subtotal	117	3 025
Niger Basin Authority	Africa Regional	-	142
Non-governmental organizations	Bolivia	217	9 036
	Congo	20	20
	Cyprus	-	17
	Egypt	150	150
	Gambia	-	12
	Guatemala	8	8
	Haiti	-	39
	Honduras	6	6
	Lebanon	-	20
	Montserrat	-	29
	Peru	441	613
	Poland	46	46
	Sao Tome and Principe	-	6
	Uganda	-	2
	Uruguay	-	9
	Venezuela	19	19
	Yugoslavia	25	25
	Global	100	100
	Sub-total	1 032	10 157
Norway	Angola	-	447
	Cambodia	1 028	1 028
	Egypt	-	543
	El Salvador	81	579
	Ethiopia	100	850
	Guatemala	231	231

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Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1994	Cumulative amount 1975 - 1994
Norway (continued)	Honduras	91	91
	Malawi	226	226
	Mali	587	1 258
	Namibia	-	40
	Nicaragua	-	1 109
	Somalia	-	44
	South Africa	2 203	2 203
	Uganda	-	673
	United Republic of Tanzania	64	64
	Yugoslavia	-	6
	Zambia	208	208
	Zimbabwe	-	433
	Asia regional	-	687
	Africa regional	307	2 975
	Latin America regional	52	52
	Interregional	220	11 887
	Subtotal	5 398	25 634
Organization of Petroleum Exporting Countries	Egypt	-	1 500
	Africa regional	-	8 001
	Arab regional	-	7 641
	Asia regional	-	1 999
	Latin America regional	-	3 500
	Interregional	-	1 898
	Global	-	2 281
	Subtotal	-	26 820
Philippines	China	-	1
Portugal	Angola	50	633
	Cape Verde	87	320
	Guinea-Bissau	-	101
	Mozambique	573	573
	Sao Tome and Principe	-	34
	Interregional	-	141
	Africa regional	(443)	150
	Subtotal	267	1 952
Republic of Korea	Eritrea	-	50
	Global	250	250
	Subtotal	250	300
Russia	China	19	19
Saudi Arabia	Yemen	-	5 000
Southern African Centre for Cooperation in Agriculture	Mozambique	-	6
Secretaría Ejecutiva del Convenio Andrés Bello	Chile	-	30
Somalia	Africa regional	-	20
Spain	Bolivia	-	213
	Costa Rica	13	13
	El Salvador	-	1 000
	Ethiopia	-	25
	Mexico	-	149
	Mozambique	299	299
	Latin America regional	-	771
	Interregional	97	395
	Subtotal	409	2 865
Sweden	Afghanistan	(95)	247
	Angola	577	4 098
	Bolivia	518	528
	Botswana	-	445
	Burundi	-	315
	Cameroon	325	325

Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1994	Cumulative amount 1975 - 1994
Sweden (continued)	China	3	3
	Costa Rica	-	134
	Ecuador	-	333
	Egypt	-	920
	El Salvador	265	265
	Guatemala	147	147
	Guinea-Bissau	18	163
	Kenya	-	1 396
	Lao People's Democratic Republic	-	329
	Mongolia	52	52
	Mozambique	3 187	3 252
	Namibia	-	133
	Nicaragua	2 003	4 908
	Sri Lanka	-	15
	Sudan	-	2 333
	Uganda	463	463
	Viet Nam	-	566
	Africa regional	-	1 435
	Asia regional	-	14
	Latin America regional	241	899
	Interregional	1 053	10 529
	Subtotal	8 757	34 247
Switzerland	Bangladesh	-	2 217
	Bolivia	-	14
	Burundi	-	2 291
	Chad	-	419
	Chile	-	20
	Côte d'Ivoire	-	46
	Cuba	9	9
	Egypt	-	500
	Ethiopia	-	50
	Gambia	335	335
	Ghana	-	550
	Kenya	-	5
	Mexico	55	55
	Nepal	-	80
	Nicaragua	20	249
	Peru	50	350
	Rwanda	-	707
	Africa regional	50	986
	Asia regional	-	1 719
	Global	(126)	1 025
	Interregional	667	9 806
	Subtotal	1 060	21 433
Tunisia	Palestinian people	-	24
United Kingdom of Great Britain and Northern Ireland	Angola	-	79
	Brazil	-	500
	Cambodia	-	140
	China	197	747
	Egypt	-	1 770
	Ethiopia	76	109
	Gambia	18	44
	Guyana	-	250
	Honduras	29	199
	Kenya	47	47
	Liberia	-	309
	Malawi	297	709
	Mozambique	891	891
	Myanmar	-	17
	Nicaragua	-	97
	Sri Lanka	26	26
	Sudan	-	326
	Yemen	194	856
	Zaire	60	60
	Africa regional	269	1 737
	Asia regional	-	33
	Interregional	355	6 171
	Subtotal	2 459	15 117

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Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1994	Cumulative amount 1975 - 1994
United Nations	Afghanistan	-	97
	Brazil	-	69
	Central African Republic	-	2
	Cambodia	-	40
	Cape Verde	-	57
	Comoros	-	9
	Djibouti	59	165
	Ecuador	-	1
	Mauritania	(49)	227
	Mexico	4 755	4 755
	Mozambique	-	259
	Tonga	-	5
	Uganda	-	151
	Global	-	33
	Interregional	-	378
	Latin America regional	-	34
	Subtotal	4 765	6 282
United Nations Centre for Human Settlements	Barbados	-	46
	Bhutan	-	23
	Bolivia	-	122
	Burkina Faso	-	102
	British Virgin Islands	-	71
	Cape Verde	-	91
	Chile	-	125
	Costa Rica	-	16
	Dominica	-	50
	Guyana	-	57
	Iran, Islamic Republic of	-	44
	Jamaica	-	40
	Lao People's Democratic Republic	-	62
	Mexico	-	22
	Montserrat	-	51
	Myanmar	-	45
	Nicaragua	-	120
	Qatar	-	10
	Sierra Leone	-	46
	United Arab Emirates	-	132
	Vanuatu	-	25
	Venezuela	-	6
	Zimbabwe	-	78
	Caribbean regional	226	474
	Latin America regional	-	144
	Subtotal	226	2 002
United Nations Children's Fund	Argentina	-	15
	Bhutan	-	13
	Bolivia	-	50
	Brazil	19	19
	China	-	245
	Colombia	-	20
	Ethiopia	-	40
	Guatemala	18	53
	Iraq	-	60
	Kyrgyzstan	15	15
	Malawi	26	26
	Mali	-	300
	Nepal	23	357
	Nicaragua	36	189
	Niger	-	178
	Papua New Guinea	27	92
	Qatar	-	130
	Sierra Leone	-	7
	Sudan	-	200
	United Arab Emirates	(1)	170

Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1994	Cumulative amount 1975 - 1994
United Nations Children's Fund (continued)	United Republic of Tanzania	-	20
	Zambia	25	25
	Latin America regional	-	15
	Interregional	-	369
	Subtotal	188	2 608
United Nations Educational, Scientific and Cultural Organization	Congo	25	25
	Dominican Republic	10	10
	Egypt	-	204
	Jamaica	-	46
	Lebanon	198	423
	Venezuela	-	10
	Subtotal	233	718
United Nations Environmental Programme	Indonesia	-	14
	Jamaica	-	265
	Tunisia	-	65
	Interregional	-	75
	Subtotal	-	419
United Nations International Drug Control Programme	Costa Rica	10	10
	Jamaica	-	132
	Thailand	-	855
	Subtotal	10	997
United Nations Development Fund for Women	Syria	-	57
United Nations Population Fund	China	-	144
	Indonesia	-	130
	Nepal	19	19
	Thailand	-	63
	Arab States regional	160	160
	Interregional	-	30
	Subtotal	179	546
United Nations High Commissioner for Refugees	Cambodia	-	2 158
	China	-	50
	Kyrgyzstan	15	15
	Sudan	-	188
	Arab States regional	-	145
	Subtotal	15	2 556
United Nations Industrial Development Organization	Algeria	-	1 334
	Comoros	-	5
	Costa Rica	7	7
	Qatar	-	4
	Tunisia	-	60
	Interregional	-	75
	Subtotal	7	1 485
United Nations Trust Fund for Sudano-Sahelian Activities	Somalia	-	294
	Africa regional	-	2 600
	Subtotal	-	2 894
Office of the United Nations Disaster Relief Coordinator	Argentina	-	20
	Bangladesh	-	25
	Chad	-	200
	China	(97)	170
	El Salvador	-	30
	Thailand	-	25
	Interregional	-	25
	Subtotal	(97)	495
United Nations Volunteers	Latin America regional	-	50

Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1994	Cumulative amount 1975 - 1994
USA for Africa	Mauritania	-	100
United States of America	Angola	-	1 000
	Argentina	-	500
	Bangladesh	-	1 000
	Botswana	-	343
	Brazil	-	14
	Bulgaria	-	425
	Burkina Faso	-	500
	Cambodia	-	2 000
	Cape Verde	-	28
	Chad	-	1 424
	China	25	50
	Egypt	-	67
	Ethiopia	45	572
	Haiti	-	1 750
	Indonesia	-	350
	Jamaica	225	443
	Kenya	600	1 600
	Liberia	554	1 054
	Malawi	300	444
	Mali	-	647
	Marshall Islands	-	168
	Mauritania	-	144
	Mongolia	752	1 022
	Myanmar	-	5
	Nicaragua	-	80
	Peru	215	215
	Poland	-	370
	Romania	-	425
	Sierra Leone	-	687
	Somalia	1 000	4 075
	Sudan	200	2 160
	Swaziland	-	6
	Tajikistan	62	62
	Togo	-	170
	Trust Territory of the Pacific Islands	-	56
	Uruguay	415	1 855
	Yemen	25	55
	Africa regional	1 500	8 599
	Asia regional	-	311
	Europe regional	4 100	4 100
	Latin America and the Caribbean regional	60	3 982
	Interregional	-	651
	Global	-	5
	Subtotal	10 078	43 414
Venezuela	Egypt	-	10
West Africa Development Bank	Africa regional	-	538
World Bank	Bhutan	100	1 851
	Brazil	-	3
	Egypt	-	80
	Gambia	-	210
	Malaysia	116	116
	Morocco	-	98
	Pakistan	-	165
	Zambia	210	210
	Africa regional	-	2 544
	Arab States regional	-	1 100
	Asia regional	-	37
	Europe regional	(1)	1 538
	Interregional	-	490
	Latin America regional	-	1 264
	Global	300	2 779
	Subtotal	725	12 485

Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1994	Cumulative amount 1975 - 1994
World Health Organization	Botswana	5	5
	China	-	10
	Guyana	-	10
	Palestinian people	-	818
	Subtotal	5	843
World Food Programme	Guatemala	9	9
	Honduras	164	164
	Sudan	546	546
	United Republic of Tanzania	-	39
	Subtotal	719	758
TOTAL		87 898	667 537

Annex table 5 Programme expenditure for the twelve months ended 31 December 1994

(United States dollars)

Agency	Indicative planning figures: Country	Regional	Inter-regional	Global	Total	Indicative planning figure add-on funds	Indicative planning figure sub-line	Special Programme Resources	Special Industrial Services	Special Measures Fund for the Least Developed Countries	Cash counterpart	Sub-total	Agency support costs and technical support services	Total
United Nations	39,516,730	1,308,094	43,394	–	40,868,218	–	–	3,088,049	–	540,445	1,320,849	45,815,561	9,692,887	55,508,448
UNIDO	20,166,686	1,182,304	–	–	21,348,990	–	–	55,059	3,333,460	(4,347)	324,788	25,057,941	6,887,536	31,945,476
FAO	56,743,363	5,080,216	707,760	–	64,531,339	–	–	48,349	–	3,070	–	64,582,778	11,448,159	76,030,937
UNESCO	6,964,985	879,335	197,911	–	8,042,212	–	–	8,686	–	–	–	8,050,910	3,216,405	11,267,315
ILO	26,157,156	1,160,439	191,098	–	29,528,693	–	–	706242	–	24,151	–	30,259,086	7,814,280	38,173,366
ECA	–	(1,934,852)	–	–	(1,934,852)	–	–	–	–	–	–	(1,934,852)	(251,530)	(2,186,382)
ECLAC	–	527,313	–	–	527,313	–	–	–	–	–	–	527,313	86,759	614,072
ESCAP	–	2,605,693	–	–	2,605,693	–	–	(11,312)	–	–	–	2,594,581	337,295	2,931,876
ESCWA	10,857	61,733	–	–	72,590	–	–	–	–	–	–	72,590	9,437	82,027
ECE	–	63,229	–	–	63,229	–	–	–	–	–	–	63,229	8,220	71,449
UNCTAD	4,381,144	2,408,373	1,715,055	–	8,504,572	–	–	282,650	–	(5,537)	–	8,781,685	1,426,161	10,209,888
UNCHS	12,681,380	218,153	4,239,672	–	17,339,185	–	–	147,748	–	1,500,000	814,277	19,801,208	2,575,633	22,476,831
ICAO	32,710,112	1,148,892	20,251	–	33,880,255	–	–	9,402	–	–	2,046,401	35,936,058	4,160,350	40,096,408
WHO	6,658,012	237,261	1,200,948	5,972,524	14,068,788	–	–	147,993	–	7,786	1,819	14,219,348	1,665,867	16,085,215
WORLD BANK	18,391,720	4,977,576	4,776,832	8,021,455	32,167,583	–	–	2,310,975	–	–	–	34,498,348	3,840,431	38,128,777
IFC	391,683	5,142,669	345,893	–	5,880,245	–	–	–	–	–	–	5,880,245	675,407	6,555,652
UPU	538,126	115,334	–	–	651,460	–	–	–	–	–	–	651,460	150,195	801,655
ITU	3,892,881	584,029	–	–	4,476,890	–	–	–	–	–	–	4,476,890	1,587,030	6,063,720
WMO	2,559,586	125,186	14,928	–	2,699,710	–	–	–	–	–	–	2,699,710	613,274	3,312,984
IMO	808,701	47,268	–	–	855,969	–	–	–	–	–	–	855,969	188,317	1,044,306
WIPO	1,533,123	466,177	51,837	–	2,050,937	–	–	–	–	–	–	2,050,937	567,686	2,618,623
IAEA	200,377	1,183,647	–	–	1,384,024	–	–	–	–	–	–	1,384,024	301,549	1,685,573
ITC	3,165,073	1,727,442	12,342	–	4,924,857	–	–	–	–	–	17,215	4,942,072	1,292,414	6,234,486
WTO	1,691,913	(5,282)	–	–	1,886,631	–	–	–	–	–	–	1,686,631	390,161	2,276,792
ADB	89,131	207,761	–	–	296,892	–	–	–	–	–	–	296,892	38,598	335,488
AsDB	4,696,733	66,597	–	–	4,763,330	–	–	–	–	–	–	4,763,330	644,833	5,426,163
IMF	828,271	656,818	442,423	–	1,928,512	–	–	19,357	–	–	–	1,948,869	264,629	2,213,498
AFESD	–	3,888,731	–	–	3,888,731	–	–	–	–	–	–	3,888,731	289,288	4,158,019
UNITAR	1,199,233	59,000	126,131	–	1,384,364	–	–	–	–	–	–	1,384,364	179,968	1,564,332
EBRD	–	284,169	–	–	284,169	–	–	440,021	–	–	–	704,190	70,419	774,609
UNV	9,853,718	830	–	–	9,854,565	–	–	309,167	–	–	–	10,163,722	–	10,163,722
Governments	524,653,452	6,289,698	–	–	530,973,150	2,118,475	1,554,536	10,085,329	–	437,294	1,544,885	548,713,649	–	548,713,649
OPS	71,572,605	11,886,494	2,751,686	5,259,848	91,470,613	401,696	62,566	44,055,636	–	640,997	775,672	137,407,182	14757026	152,164,208
UNDP-other	161,549	(843,450)	–	–	(681,901)	–	–	210,876	–	–	–	(45,1,025)	210244	(240,781)
Total (inclusive of cost-sharing)	854,699,080	51,810,317	16,837,742	17,253,625	940,590,964	2,520,171	1,617,102	81,912,209	3,333,450	3,143,691	8,947,687	1,020,065,444	75,221,138	1,095,268,582
Charged to Source of funds as per column heading	413,910,992	43,751,365	11,529,916	16,767,994	485,960,267	2,508,928	572,598	43,088,967	3,333,450	3,113,592	8,947,687	545,521,489	50,618,224	596,140,713
Cost-sharing	440,776,088	8,058,952	5,307,826	485,831	454,630,697	13,243	1,044,504	18,825,242	–	30,299		474,543,955	2460914	488,145,869
Total (inclusive of cost-sharing)	854,699,080	51,810,317	16,837,742	17,253,625	940,590,964	2,520,171	1,617,102	81,912,209	3,333,450	3,143,691	8,947,687	1,020,065,444	75,221,138	1,095,268,582
Less OPS													10,980,341	10,980,341
Adjusted total													64,260,797	1,084,326,241

The agency support costs and technical support services figure of $75,221,138 includes TSS-1 of $9,315,027 and TSS-2 of $7,068,192

Annex table 6 (a). Agency support costs in 1994 under flexibility arrangements: Forecasts versus actual for 1994 a/

(thousands of US dollars)

	IAEA	ICAO	IMO	ITU	ITC	UPU	WIPO	WMO	WTO	Total for all agencies
1. Delivery of UNDP-funded projects										
Forecast	1,700	20,800	2,500	7,000	8,462	1,437	1,800	5,000	2,500	51,199
Actual	1,364	17,437 b/	856	4,477	4,942	651	2,051	2,700	1,889	36,367
2. Standard support cost										
Forecast	221	2,704	325	910	1,100	187	234	650	325	6,656
Actual	177	2,267	111	582	642	85	267	351	246	4,728
3. Flexibility requirements										
Forecast	153	356	225	630	762	129	162	450	225	3,092
Actual	123	581	77	403	445	59	185	243	170	2,286
4. Total support cost (item 2 + item 3)										
Forecast	374	3,060	550	1,540	1,862	316	396	1,100	550	9,748
Actual	300	2,848	188	985	1,087	144	452	594	416	7,014
5. Percentage of total support costs to programme delivery (item4 / item1)										
Forecast	22.00%	14.71%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	19.04%
Actual	22.00%	16.33%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	19.29%

a/ Prepared in accordance with Governing Council decision 91/32
b/ Excludes projects with special arrangements for support cost reimbursement

Annex table 6 (b). Forecast of 1995 agency support costs under flexibility arrangements a/

(thousands of US dollars)

		IAEA	IMO	ITU	ITC	UPU	WIPO	WMO	WTO	Total for all agencies
1.	Estimated delivery of UNDP-financed projects	1,500	500	5,000	6,550	327	1,600	1,230	2,000	18,707
2.	Standard support cost at 13%	195	65	650	852	43	208	160	260	2,433
3.	Flexibility requirements	135	45	450	590	29	144	111	180	1,684
4.	UNDP-reimbursable support costs on UNDP-financed projects (item 2 + item 3)	330	110	1,100	1,442	72	352	271	440	4,117
5.	Percentage of UNDP-reimbursable support costs to delivery of UNDP-financed projects (item4 / item1)	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%
6.	Total agency support costs on UNDP-financed projects	800	155	1,960	1,474	1,330	601	5,574	886	12,780
7.	Percentage of UNDP-reimbursable support costs to agency's total support cost on UNDP-financed projects (item 4 / item 6)	41.25%	70.97%	56.12%	97.83%	5.41%	58.57%	4.86%	49.69%	32.22%

a/ Prepared in accordance with Governing Council decision 91/32

Annex table 7 (a). New management service agreements during year 1994 (US dollars)

Recipient country	Agreement description	Source of funding	Date of signature		Budget (millions of dollars) a/	Duration (years)
I. DEVELOPMENT BANKS						
Paraguay	Assistance to rural education	IADB	N/A	b/	0.42	2.0
Peru	Strengthening health system	IADB	31 Jan. 1994		25.72	3.0
Peru	Procurement for Central Bank	IADB	11 May 1994		5.46	1.0
Peru	Procurement for banks/insurance	IADB	21 Dec. 1994		1.58	1.0
Indonesia	Income-generating project	IFAD	N/A	b/	0.58	2.0
Zimbabwe	Dry areas resource management	ADAB	20 Mar. 1995	c/	3.03	7.0
Subtotal					36.79	
II. BILATERAL GRANTS						
Eritrea	Support to econ. and financial man.	USAID	N/A	b/	1.35	1.5
Interregional	Fund for Swedish consultancy	Sweden	18 Nov. 1994		1.00	2.0
Indonesia	East Java rainfed agr. project	Netherlands	N/A	b/	0.20	2.0
Benin	Japanese procurement grant	Japan	08 Jun. 1994		5.05	1.0
Central African Republic	Japanese procurement grant	Japan	19 Apr. 1994		3.05	1.0
Cambodia	Rural development and resettlement	Japan	29 Apr. 1994		1.60	1.0
Guinea	Japanese procurement grant	Japan	21 Feb. 1995	c/	10.10	1.0
Mali	Japanese procurement grant	Japan	27 May 1994		5.08	1.0
Niger	Japanese procurement grant	Japan	08 Jul. 1994		10.10	1.0
Nicaragua	Japanese procurement grant	Japan	18 Apr. 1994		8.99	1.0
Senegal	Japanese procurement grant	Japan	22 Mar. 1994	d/	0.25	1.0
Cambodia	De-mining operations	USSD	30 Jun. 1994		1.60	2.0
Kyrgyzstan	Drugs for Kyrgyzstan	Denmark	20 Dec. 1994		1.23	3.0
Subtotal					19.50	
III. GOVERNMENT FUNDED						
Argentina	Reform in public sector	Govt	08 Jun. 1994		4.70	1.0
United Republic of Tanzania	Tanzania Partnership	Govt	30 Sep. 1994		0.28	2.0
Subtotal					4.98	
IV. IFAD						
Albania	Small-scale irrigation	IFAD	e/		0.31	7.0
Bangladesh	Micro-enterprise development	IFAD	e/		0.34	8.0
Chile	Agropecuaria - IV Region	IFAD	e/		0.31	8.5
Comoros	Grass-roots initiative project	IFAD	e/		0.35	8.2
China	Qinghai-Haixan Agr. development	IFAD	e/		0.30	7.0
Egypt	Livestock production	IFAD	e/		0.35	8.2
India	Andhra pradesh tribal	IFAD	e/		0.31	7.3
Indonesia	Rainfed development project	IFAD	e/		0.34	7.9
Kenya	West Kenya Diet agriculture	IFAD	e/		0.30	7.0
Madagascar	Upper Mandrare basin	IFAD	e/		0.34	8.0
Uganda	Uganda women's efforts	IFAD	e/		0.30	7.0
United Republic of Tanzania	Agricultural development project	IFAD	e/		0.34	8.0
Zimbabwe	Dry areas resources	IFAD	e/		0.26	6.0
Zimbabwe	Sw-Eastern dry areas	IFAD	e/		0.34	8.0
Subtotal					4.55	
GRAND TOTAL					92.82	

a/ Includes management fees.

b/ Project presented to and accepted by UNDP/OPS in 1994, but awaiting the government's signature of PSA.

c/ Project presented to and accepted by UNDP/OPS in 1994.

d/ Under MSA in Senegal, OPS provides certification and notification services for purchases made by the private sector. Only management fees obtained by OPS.

e/ IFAD projects have an average duration of 8 years. The IFAD Board approved during 1994 the project listed although the Letter of Agreement between IFAD and OPS was not signed during this period. UNDP/OPS is responsible for the Field Administration and Supervision for IFAD projects. The supervision cost for IFAD projects is an annual average of $41,000 per project or 5% of the loan per list.

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Annex table 7 (b). Amendments to existing management services agreements during the year 1994 (US dollars)

Recipient country	Agreement description	Source of funding	Date of signature	Budget (millions of dollars a/	Duration (Years)
I. DEVELOPMENT BANKS					
Bolivia	Institution support	IADB	02 Feb 1995 \b	(0 25)	4 0
Paraguay	Parana Paraguay waterway	IADB	22 Sept 1994	0 34	2 0
Argentina	Reform of public sector	World Bank	22 Dec 1994	(3 08)	4 0
Argentina	Technical assistance	World Bank	14 Nov 1994	(4 92)	9 0
Ecuador	Basic education	World Bank	05 Aug 1994	0 43	5 0
Papua New Guinea	Land mobilization programme	World Bank	29 Sept 1994	1 11	5 0
Turkey	Support to health project	World Bank	13 Jan 1995 \b	12 52	5 0
Uganda	Economic advisory task force	World Bank	31 Jan 1994	0 17	6 4
Uganda	Statistical development project	World Bank	04 Apr 1994	1 30	6 0
Uganda	Social dimensions of adjustment	World Bank	29 Jun 1994	0 88	5 8
Uganda	Recruitment system	World Bank	16 Aug 1994	0 47	5 0
Subtotal				8 97	
II. BILATERAL GRANTS					
Palestine	Sewerage and drainage system	Italy	20 Apr 1994	1 48	4 0
Regional Africa	Agr. operations technology - II	Sweden	29 Nov 1994	(0 90)	4 0
Thailand	Forestry masterplan for Thailand	Finland	22 Jun 1994	0 72	2 0
Philippines	Water supply, sewerage & sanit.	Denmark	12 Dec 1994	(0 42)	3 0
Interregional	Norwegian consultancy services	Norway	27 Jul 1994	0 54	3 0
Various	Japanese procurement grant	Japan	- - - \c	3 50	- - -
Subtotal				4 92	
III. GOVERNMENT FUNDED					
Turkey	First health project	Govt - TUR	23 Aug 1994	(0 38)	
Subtotal				(0 38)	
GRAND TOTAL				**13.51**	

a/ Includes management fees

b/ Amendments to MSAs presented to and accepted by UNDP/OPS in 1994

c/ Represent net increase against 30 Japanese - funded MSAs, resulting from interest earnings on deposits, and/or "exchange gain/loss" on deposits